Section 3 Signing the CA Business e-file Return

General Information

The CA Business e-file Program requires taxpayers and Electronic Return Originators (EROs) to sign an electronic return using form FTB 8453-C, *California e-file Return Authorization for Corporations*.

Once form FTB 8453-C is signed, the ERO may:

- a. Keep a copy of the return authorization with the return for the statute of limitations period, or
- b. Scan the return authorization and attach it to the e-file record as a PDF.

Note: FTB does not currently offer e-signature (PIN) options for Business e-file.

The following is an example of Form FTB 8453-C:

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TAXABLE	YEAR_					_	_	_	FORM
200	5 Califo	ornia e-file	Return	Autho	rizatio	n for (Corpo	rations	8453-C
Name of Cor	poration						E	mployer Identifica	tion Number
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1 Total inc	ome (Form 100, lin	e 9)							
2 Taxable	income (Form 100	, line 23)						2	
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Part V	eclaration of Offic	er							
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Instructions for Form FTB 8453-C

California e-file Return Authorization for Corporations

General Information

A Purpose of Form FTB 8453-C

Form FTB 8453-C is the signature document for corporate e-file returns. By signing this form the corporation, Electronic Return Originator (ERO), and paid preparer declare that the return is true, correct, and complete. Additionally, the signatures authorize the electronic transmission of the return to the Franchise Tax Board (FTB) and the execution of any designated electronic account settlement. The form does not serve as proof of filing an electronic return—the acknowledgement containing the date of acceptance for the return is that proof.

B ERO and Paid Preparer Responsibilities

As an authorized e-file provider, you must:

- Obtain the corporate officer's signature after you prepare the return but before you transmit it.
- Sign form FTB 8453-C.
- Provide the corporate officer with:
 - A signed original or copy of form FTB 8453-C; and
- A copy of the corporation return and associated forms and schedules.
- Retain the original or faxed signed form FTB 8453-C with a copy of the return in your records.

C Corporation Responsibilities

Before your ERO can e-file your return, you must:

- Verify all information on the form FTB 8453-C, including employer identification number and banking information.
- Inspect a copy of the return and ensure the information is correct.
- Sign form FTB 8453-C after the return is prepared but before it is transmitted.
- Submit the signed form FTB 8453-C to your ERO (fax is acceptable).

After the corporation's return is e-filed, you must retain the following documents for the California statute of limitations period:

- Form FTB 8453-C (signed original or copy of the form);
- A paper copy of Form 100, and all supporting schedules; and
- A paper copy of your federal tax return.

The California statute of limitations is the later of four years from the due date of the return or four years from the date the return is filed. (**Exception**: An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

D Refund Information

If you want the corporation's refund directly deposited into the corporate bank account, you must complete Parts II and IV before transmitting the return. To cancel the direct deposit of refund, call FTB at (916) 845-0353.

E Paying Your Taxes

When you e-file, you can choose from the following payment options:

- Pay by electronic funds withdrawal: You can have all or part of your balance due withdrawn electronically from your bank account on the date you choose.
 - To cancel an electronic funds withdrawal, you must call the FTB at (916) 845-0353 at least two working days before the date of the withdrawal.

Note: If you use the EFW payment option and you are a mandatory EFT participant, then you will still be in compliance with the mandatory EFT program.

Pay by electronic funds transfer: If you are enrolled in our EFT program you
can pay your estimate payments, extension payments and balance due through
this program.

Note: Corporations that meet certain requirements must remit all of their payments through EFT rather than by paper checks or money orders to avoid the EFT penalty. Corporations that remit an estimated tax payment or extension payment in excess of \$20,000 or that have a total tax liability in excess of \$80,000 must remit all of their payments through EFT. The Franchise Tax Board (FTB) will notify corporations that are subject to this requirement. Those that do not meet these requirements and wish to participate on a voluntary basis may

If the corporation is paying through EFT, **Do Not Send The Payment Voucher** (FTB 3586).

DO NOT MAIL THIS FORM TO FTB

 Pay by check or money order: You can pay by check or money order using the Payment Voucher for Electronically Transmitted Corporation Returns, form FTB 3586. Mail form FTB 3586 with your check or money order to the FTB using the address printed on the voucher.

Note: All checks must be payable in U.S. dollars and drawn against a U.S. financial institution.

Specific Instructions

Date of Acceptance

Enter the date we accept the return in the space at the top of form FTB 8453-C.

Part III – Make Estimated Tax Payments for 2006

When you e-file you may opt to schedule the electronic payment of estimated tax payments for taxable year 2006. The amount you designate will be withdrawn from the account listed in Part IV on the date you select. Be sure to select a date on or before the due date of the estimated tax payment to avoid penalties and interest charges.

To cancel a scheduled estimated tax payment, you must call the FTB at (916) 845-0353 at least two working days before the date of the withdrawal.

Part IV – Banking Information

You can find the routing and account numbers on a check or bank statement, or by contacting your financial institution. Do not use a deposit slip as it may contain internal routing numbers.

Line 7 – The routing number must be nine digits. The first two digits must be between 01 and 12 or 21 and 32.

Line 8 – The account number can be up to 17 characters and can include numbers and letters. Include hyphens but omit spaces and special symbols.

FTB is not responsible when a financial institution rejects a direct deposit or electronic funds withdrawal transaction. If the bank or financial institution rejects the direct deposit, we will isssue a paper check. If the bank or financial institution rejects the electronic funds withdrawal due to an error in the routing number or account number, we will send the corporation a notice that may include penalties and interest

Part V – Declaration of Officer

An electronically transmitted tax return is not considered complete or filed unless form FTB 8453-C is signed by the officer **before** the return is transmitted.

Part VI – Declaration of ERO and Paid Preparer

The ERO must sign and complete this part.

Only handwritten signatures are acceptable. If the ERO is also the paid preparer, the ERO must check the box labeled "Check if also paid preparer."

If the ERO is not the paid preparer, the paid preparer must sign in the space for "Paid Preparer Must Sign."

Assistance for Persons with Disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairment please call TTY/TDD (800) 822-6268.